

REMARKS

I. Status of the Claims

Claim 1 through 6 are pending in the application. All Claims stand rejected.
Independent Claims 1, 4, and 5 are currently amended.

II. Amendments

Amendment to the Claims is made to better clarify the invention pointing out that the instant method and apparatus offer comparative financial determinations as to disposition of goods by liquidation or auction sale and further with or without donation of sale proceeds. As amended, independent Claims 1, 4, and 5 and all claims dependent thereon include comparative consideration of the tax consequences of liquidation sale, auction sale and donation of those proceeds or donation of goods *per se*. Support for this amendment is found throughout the application with particular reference to Paragraphs 28 and 42, and Fig. 3.

III. Rejections Under 35 U.S.C. §103

1. Claim 1 is rejected under 35 U.S.C. §103(a) as being unpatentable over U.S. Patent Publication No. 2002/0052756 to Lomangino et al. (hereinafter "Lomangino") in view of U.S. Patent Publication No. 2001/0037275 to Johnson et al. (hereinafter "Johnson"). This rejection is respectfully traversed.

A. Applicants' Invention --As amended, independent Claim 1 is drawn to a method of comparatively presenting tax consequences associated with four possible dispositions of goods: (i) liquidation sale, (ii) auction, (iii) auction to donate proceeds, and (iv) donation.

B. The Rejection – Claim 1 is rejected as rendered obvious Lomangino in view of Johnson. Lomangino and Johnson are cited as disclosing (i) compiling donor attributes, (ii) compiling donatable goods attributes, (iii) compiling requestor attributes, (iv) compiling a list of requests for donatable goods, (v) matching a donor to a requestor based on the donatable goods, and (vi) estimating tax consequences for a donor to support a decision to donate.

C. Deficiencies of Lomangino and Johnson -- Neither Lomangino nor Johnson address the comparative tax consequences of direct donation and donation of the proceeds of auction as compared with liquidation and/or auction of surplus. These additional elements offering a context for decision are neither taught nor suggested by Lomangino or Johnson, alone or in combination. Applicants believe Claim 1 is in condition for allowance which is respectfully requested.

2. Claims 2 through 6 are rejected under 35 U.S.C. §103(a) as being unpatentable over Lomangino and Johnson in view of IRS Form 990, IRS Pub 542 and IRS Pub 526 (hereinafter “IRS 542” and “IRS 526”). This rejection is respectfully traversed.

A. Applicants’ Invention --As amended, dependent Claims 3, and 6, and independent Claim 2 and 5 are drawn to a method of comparatively presenting tax consequences associated with three possible dispositions of goods: (i) direct donation, (ii) liquidation sale and donation of those proceeds, and (iii) auction sale and donation of those proceeds. Independent Claim 4 is drawn to an apparatus for accomplishing this method.

B. The Rejection – Claims 2 through 6 are rejected as rendered obvious as to the limitations of (i) estimating the tax consequences of selling goods, (ii) estimating the tax consequences of donating goods (iii) providing support of a decision whether to donate goods, and indicating a date for disposition of the goods.

C. Deficiencies of Lomangino and Johnson – As noted above, Neither Lomangino nor Johnson address the comparative tax consequences of direct donation or liquidation sale and/or auction sale with or without donation of proceeds. While the tax treatment of various transactions are disclosed in a number of sources, offering comparative tax treatments in a context for decision making are neither taught nor suggested by Lomangino or Johnson, alone or in combination, or with the additional input of IRS Form 990, IRS 542 and IRS 526. Applicants believe Claims 2-6 are in condition for allowance which is respectfully requested.

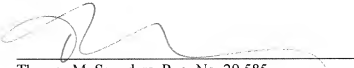
CONCLUSION

For at least the reasons set forth above, reconsideration and allowance of this application are believed to be in order, and such action is hereby solicited. If any points remain an issue which the Examiner feels may be best resolved through a telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below. The Examiner is invited and encouraged to telephone the undersigned with any concerns in furtherance of the prosecution of the present application.

Please charge any deficiency as well as any other fee(s) which may become due at any time during the pendency of this application, or credit any overpayment of such fee(s) to Deposit Account No. 50-2896.

Respectfully submitted,

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Dated:



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